



**Rules and Ancillary Document Review Checklist**  
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

- **WAC 458-20-100 (Appeals, small claims and settlements)**
- **WAC 458-20-1001 (Adjudicative proceedings—Brief adjudicative proceedings—Wholesale and retail cigarette license revocation or suspension—Certificate of registration (tax registration endorsement) revocation)**
- **WAC 458-20-1002 (Adjudicative proceedings—Formal adjudicative proceedings—Log export enforcement actions pursuant to chapter 240-15 WAC—Orders to county officials issued pursuant to RCW 84.08.120 and 84.41.420—Converted brief adjudicative proceedings)**

Date last adopted:

- **WAC 458-20-100--November 30, 1990**
- **WAC 458-20-1001 & 1002--March 14, 1995**

Reviewer: **Steve Zagelow**

Date review completed: **June 19, 2000**

Is this document being reviewed at this time because of a taxpayer or business association request? (If “YES”, provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Explain the goal(s) and purpose(s) of the document:**

**WAC 458-20-100 explains the procedure for a taxpayer to seek an administrative review of an action by the Department of Revenue (e.g., an assessment of additional taxes, penalties, or interest, an order revoking a certificate of registration) or a determination of the taxpayer’s tax liability.**

**WAC 458-20-10001 explains the procedure and process of the brief adjudicative proceedings the Department of Revenue conducts pursuant to chapter 34.05 RCW (the Administrative Procedure Act). These proceedings addressed in this rule are conducted for wholesale and retail cigarette license revocations or suspensions under RCW 82.24.550, and certificate of registration (tax registration endorsement) revocations under RCW 82.32.215.**

**WAC 458-20-10002 explains the procedure and process of the formal adjudicative proceedings the Department of Revenue conducts pursuant to chapter 34.05 RCW (the Administrative Procedure Act). These formal proceedings include, but are not limited to, log export enforcement actions pursuant to chapter 240-15 WAC, orders to county officials issued pursuant to RCW 84.08.120 and 84.41.120, and converted brief adjudicative proceedings.**



2. Need:

YES	NO	
X		Is the document necessary to comply with or clarify the application of the statutes that are being implemented? (E.g., does it provide detailed information not found in the statutes, reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied, etc?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.

**3. Related ancillary documents, court decisions, BTA decisions, and WTDs:** Complete Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
	NA	Should this ancillary document be incorporated into a rule?
	NA	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affect the information now provided in this document?
	NA	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?



If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief explanation of the issue(s).

**4. Clarity and Effectiveness:**

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve?
	X	Do changes in industry business methods warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain. **While these rules are organized and written in a clear manner and are effective as written, the following changes do need to be made:**

- **WAC 458-20-100—**
  - **The mailing address to which taxpayers should mail their appeal petitions needs to be updated.**
  - **Pilot projects need to be incorporated into the rule, i.e., proposed decisions on executive level cases.**
  - **Other matters such as the criteria for publication and BTA acquiscenses may be considered to be made part of this rule, or perhaps a separate rule.**
- **WAC 458-20-10001--The phone number that taxpayers can use to contact the Department’s Appeals division needs to be updated.**

**5. Intent and Statutory Authority:**

YES	NO	
X		Does the Department have sufficient authority <b>to adopt</b> this document? (Cite the statutory authority in the explanation below.)
X		Is the information provided in the document consistent with the statute(s) that it was designed <b>to implement</b> ? (If “no”, identify the specific statute and explain below. List all statutes being implemented in Subsection 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain. **These rules are authorized by RCW 82.32.300.**

**6. Coordination:** Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?



Please explain. **The Department of Revenue has the exclusive authority to administer the provisions of chapter 82.32 RCW (General administrative provisions).**

**7. Cost:** When responding, consider only the costs imposed by the document and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain. **These are procedural rules that impose no new or additional administrative burdens on businesses that are not already imposed by law.**

**8. Fairness:** When responding, consider only the impacts imposed by the document and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?

Please explain. **These rules currently result in the equitable treatment of those required to comply with them.**

**9. LISTING OF DOCUMENTS REVIEWED:** (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

**WAC 458-20-100:**

- **82.32.160—Correction of tax—Administrative procedure—Conference—Determination by department;**
- **82.32.170—Reduction of tax after payment—Petition—Conference—Determination by department;**
- **82.32.180—Court appeal—Procedure;**
- **82.32.350—Closing agreements authorized; and**
- **82.32.360—Conclusive effect of agreements.**

**WAC 458-20-1001:**

- **Chapter 34.05 RCW (Administrative Procedure Act), as it applies to brief adjudicative proceedings**

**WAC 458-20-1002:**

- **Chapter 34.05 RCW (Administrative Procedure Act), as it applies to formal adjudicative proceedings conducted by the department.**

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**



Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs):

Attorneys General Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

- **RCW 82.32.410—Written determinations as precedents.**

**10. Review Recommendation:**

☒ Amend - [Rule 100 & 10001](#)

☐ Repeal

☒ Leave as is – [Rule 10002](#)

☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

**Explanation of recommendation:** (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

**Rules 100 and 10001 should be reviewed as explained in Section 4. The revision of Rule 10001 is a candidate for the expedited adoption process.**

**11. Manager action:** Date: \_\_\_\_\_

☐ Reviewed recommendation      ☐ Accepted recommendation

☐ Returned for further action

Comments: